

SSB 5565 - H AMD 554

By Representative Shea

NOT ADOPTED 4/09/2009

1 On page 3, after line 9, insert the following:

2 "NEW SECTION. Sec. 2. A new section is added to chapter 82.08
3 RCW to read as follows:

4 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
5 solid fuel burning devices meeting the standards in RCW 70.94.457
6 with respect to persons who purchase solid fuel burning devices that
7 are used within an area designated as a nonattainment area for fine
8 particulates by the United States environmental protection agency or
9 is in maintenance status under that designation.

10 (2) The exemption is available only when the buyer provides the
11 seller with an exemption certificate in a form and manner prescribed
12 by the department. The seller must retain a copy of the certificate
13 for the seller's files.

14
15 NEW SECTION. Sec. 3. A new section is added to chapter 82.12
16 RCW to read as follows:

17 (1) The provisions of this chapter shall not apply in respect to
18 solid fuel burning devices meeting the standards in RCW 70.94.457
19 with respect to persons who purchase solid fuel burning devices that
20 are used within an area designated as a nonattainment area for fine
21 particulates by the United States environmental protection agency or
22 is in maintenance status under that designation.

23 (2) The exemption is available only when the buyer provides the
24 seller with an exemption certificate in a form and manner prescribed
25 by the department. The seller must retain a copy of the certificate
26 for the seller's files."

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1 Correct the title.

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EFFECT: Exempts certified solid fuel burning devices (fireplaces and fireplace inserts, wood stoves, pellet stoves) from sales and use taxes purchased by residents for use in designated nonattainment areas through the period required to maintain the necessary level of air quality.

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